

DEPARTMENT OF SOCIAL SERVICES

744 P Street, Sacramento, CA 95814
(916) 322-9377



September 12, 1990

ALL-COUNTY LETTER NO. 90-85

TO: ALL COUNTY WELFARE DIRECTORS
ALL DISTRICT ATTORNEYS
ALL TITLE IV AGENCIES

SUBJECT: RECORDS RETENTION

This All-County Letter is a reminder of the legal requirements for records retention and the identification of certain records which require extended retention periods.

A. Public Assistance Records

The Manual of Policies and Procedures (MPP) sets forth various retention periods for public assistance records. Generally, the regulations require that all public assistance (23-353), social service (10-119.2), and administrative claiming (25-815.38) records and their supporting documents be retained for three years from the date the State submits the last expenditure report to the Department of Health and Human Services (HHS). Case record material must be retained for three years after the date the last State expenditure report has been made to HHS for the period the records were last used to document eligibility. MPP Sections 23-353 through 23-356 set forth the requirements for certain records which have retention periods which vary from the general rule. While the regulations must be reviewed for a complete listing, the most common occurrences are listed below. Some records require retention periods of more than three years. These include:

1. Records and their supporting documents must be retained when there is an open Federal or State audit. This includes those Federal audits in progress and pending issuance of final reports listed on Attachment I, those unresolved Federal audits listed on Attachment II, and the State Controller's Office audits listed on Attachment IV. Counties are to inform contractors providing social services to retain all necessary records for audits which have not been resolved/closed.

2. Case records in which criminal or civil litigation was involved are to be retained for three years after the final claim is submitted for Federal reimbursement. These records include those which were used in the determination of eligibility, including denials, for or the amount of retroactive benefits. Other records in the case must be retained in accordance with the requirements for public assistance records specified elsewhere in this letter. Attachment V lists court cases involving SDSS which require the extended retention period.
3. The Form ABCD 278L, List of Authorizations to Start, Change, or Stop Aid Payments (or its equivalent), which bears the original initials or the original signature of the delegated county employee who authorized the specific action is identified as one of the records and supporting documents which must be retained in accordance with the retention period for the case record material.
4. The County shall retain Form ABCD 278L or its equivalent for a period of 10 years following closure in all cases where notification to do so by the child support agency has been received.
5. County welfare warrants must be retained for five years. Warrant registers must be retained for 15 years.

Other records may be considered as nonessential and need not be retained in the case records. Listed below are examples of those documents which may be purged from the case records:

1. Documents or evidence (photocopies) provided by the recipient such as birth certificates and divorce papers may be purged (MPP Section 48-001.112) provided that there is a written record of the type of evidence and its pertinent content. This notation would normally be made in the case narrative. Original documents received should have been returned to the applicant/recipient.
2. Documents which were never used to document eligibility may be destroyed provided they have no potential of being used to take action on a case. For example, a note from an applicant canceling a meeting may be needed as evidence, should you determine a denial is appropriate based on noncooperation. However, once the meeting has taken place the note would be of no value and may be destroyed.
3. Records which were used to document eligibility may be destroyed provided three years have passed since the last state expenditure report for that period has been submitted to the HHS. These records must be retained longer when there are unresolved audits or court cases.

Attachment III and Attachment IV ("applied section") lists closed audit records which may be flagged for destruction.

We are currently reviewing all the child support audits to determine their status. If you have any questions on record retention regarding a child support audit that is not listed on the attachments, please contact your child support operations analyst at (916) 322-6384.

B. Food Stamp Records

There are two separate retention requirements for Food Stamp Program records. First, all program records are to be retained for a period of three years from the month of origin. Second, all fiscal records and accountable documents are to be retained for three years from the date of fiscal or administrative closure. This means that records such as, but not limited to authorization documents, cashier's daily reports, Notices of Change, Form FNS-250s (Food Coupon Accountability Report), HIR cards, and tally sheets shall be retained for three years. However, any documents or records which are involved in any billing or claim shall be retained for three years from the date of fiscal or administrative closure. For example, FNS-250s which do not result in a billing against the state agency shall be retained three years from the month of origin. But, FNS-250s which result in a billing must be retained for three years from the date that obligations for or against the federal government have been liquidated. Also, any records or documents which are involved in a fiscal audit or investigation must be retained for three years from the date the audit or investigation is closed. To illustrate this point further, if an FNS-250 which originated prior to April 1986 had fiscal liabilities which were not settled until July 1988, that FNS-250 cannot be destroyed until August 1991. But, on the other hand, if the same FNS-250 had no fiscal involvement, it could be destroyed as of May 1989. Attachment III lists closed audit records which may be flagged for destruction.

Some records require retention periods of more than three years. These include:

1. Food Stamp records that are a part of an assistance case record must be retained in accordance with MPP Chapter 23-350. (See Part A of this letter.)
2. Records and their supporting documents for which there is an open Federal or State audit must be retained. This includes those federal audits in progress and pending issuance of final reports and the unresolved audits listed on Attachments I, II, and IV.
3. Case records in which criminal or civil litigation was involved are to be retained for three years after the final claim is submitted for Federal reimbursement. Records which must be retained include those documents which were used in the determination of eligibility (including denials) and those used to determine the amount paid as retroactive benefits. Other documents in the case record must be retained in accordance with the requirements for public assistance records specified elsewhere in this letter. Attachment V lists court cases involving SDSS which require the extended retention period.

C. Title IV-D Child Support Records

Federal regulations at 45 CFR 74.21 require records to be retained for three years from the starting date specified in 45 CFR 74.22. That regulation states that the starting date for the retention of (Title IV-D) records begins on the day that the grantee (SDSS) submits its expenditure report for the last quarter of the Federal fiscal year. In other words, Federal regulations require closed case records to be retained for three years after the date that the last quarter's State expenditure report is made to the Federal Government for the Federal fiscal year that the records were closed. More simply, case records must be retained for a maximum of four years and four months (the normal period of time that would occur between the date a case is closed and the date SDSS would submit its last quarter's expenditure report for the Federal fiscal year that the case was closed).

Federal regulations at 45 CFR 74.21 set forth the requirements for certain records which have retention requirements which vary from this general rule. Some records require a longer retention period. These include:

1. Records and their supporting documentation must be retained when they are the subject of an open Federal or State audit.
2. Records and their supporting documentation must be retained when they are the subject of pending civil litigation or when court orders require extended retention periods.

It should be noted that the Federal Government has authority to audit records, regardless of their age, for as long as they are retained.

The provisions of this letter are for the fiscal purposes of SDSS and do not authorize the destruction of those records which have a longer retention period required by other laws/regulations, court cases, or unresolved audits.

The retention periods are the same for paper and microfilm records. For the conditions on the substitution of microfilm for paper records please refer to ACL 85-34.

Again we would appreciate any comments or questions regarding records retention by submitting them to John Driemeyer, Records Management, 744 P Street, M.S. 7-179, Sacramento, CA 95814, or by calling (916) 322-9377.



ROBERT GARCIA
Deputy Director
Administration Division

Attachments

cc: CWDA

This letter supersedes All-County Letter No. 89-81.

FEDERAL AUDITS PENDING RELEASE OF FINAL AUDIT REPORTS

Programs Administered by
Department of Health and Human Services

Status as of: 07/01/90
Page 1 of 1

ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Records Required to Be Retained
CIVA 09-96-00081*	DHHS-OIG Review of California's Foster Care Assistance Costs for FFY 1987 & 1988.	10/01/86 - 09/30/88	a	12 Counties (2)	B
CA-IV-E AAP for FFY 85 and FFY 86	Federal Adoption Assistance Program Title IV-E Review	10/01/84 - 09/30/86	d	Alameda Los Angeles Orange Sacramento San Diego San Francisco Santa Clara	B
CA-IV-A EAP for FFY 86 & 87; Part of FFY 88	Review of California's Emergency Assistance Program Costs	10/01/85 - 06/30/88	s	15 Counties (3)	C

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- (1) If a single date is listed, it will be the date of the audit report.
 (2) See Attachment IA.
 (3) See Attachment IB.
 B Case records, assistance claims, payment records, and audit-related materials.
 C Administrative claims and audit-related materials.
 a Notice of audit start-up received by SDSS.
 d Draft report released.
 s SDSS negotiating the cancellation of this audit.
 * New since ACL 90-18.

AUDIT: C-IV-A 09-96-00081, DHHS-OIG REVIEW
OF CALIFORNIA'S FOSTER CARE ASSISTANCE
COSTS FOR FFY 1987 & FFY 1988

Alameda
Contra Costa
Kern
Los Angeles
Orange
Riverside
Sacramento
San Bernardino
San Diego
San Francisco
San Joaquin
Santa Clara

AUDIT: CA-IV-A, EAP For FFY 86 & 87 and Part of FFY 88.

COUNTIES WITH CASES IN THE FEDERAL EMERGENCY ASSISTANCE -
TITLE IV-A REVIEW FOR THE PERIOD FROM OCTOBER 1, 1985
THROUGH JUNE 30, 1988.

Alameda
Contra Costa
Kern
Los Angeles
Orange
Riverside
Sacramento
San Bernardino
San Diego
San Francisco
San Joaquin
San Mateo
Santa Clara
Tulare
Ventura

FEDERAL AUDITS: FINAL AUDIT REPORTS ISSUED

Programs Administered by
Department of Health and Human Services

Status as of: 07/01/90

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ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Exception Amount (2)	Records Required to Be Retained
PUBLIC ASSISTANCE:						
CA-IV-E for FFY 84	Federal Foster Care Program Title IV-E Review	10/01/83 - 09/30/84	i	Alameda Los Angeles Orange Sacramento San Diego San Francisco Santa Clara	\$ 7,285,416	B
CA-IV-E for FFY 85 & FFY 86	Federal Foster Care Program Title IV-E Review	10/01/84 - 09/30/86	i	36 Counties (4)	\$10,467,274	B & C
ACN 90258-09	DHHS/OCSE Audit of California's Child Support Enforcement Program	07/01/75 - 06/30/77	s	Fresno	\$ 34,904	C

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- (1) If a single date is listed, it will be the date of the audit report.
 (2) County and State total of disallowed Federal funds identified in the final audit report; County/State share and grand total may change as a result of appeal(s).
 (4) See Attachment IIA.
 B Case records, assistance claims, payment records, and audit-related materials.
 C Administrative expense claims and audit-related materials.
 i SDSS filed request for Department Appeals Board (DAB) Review; pre-appeal negotiations in process.
 s Researching further.

FEDERAL AUDITS: FINAL AUDIT REPORTS ISSUED

Programs Administered by
United States Department of Agriculture

Status as of: 07/01/90
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ID Number	Description	Audit/Review Period (1)	Status	State/County Agencies Affected	Exception Amount (2)	Records Required to Be Retained
FOOD STAMPS:						
27019-30 SF (7314)*	USDA-OIG June 1988 Wage Match of Federal Employees Receiving Food Stamps in SF Co.	06/01/88 - 06/30/88	r	San Francisco	\$ 15,810	B
2714- 358-SF	Food Stamp Eligibility	04/01/75 - 06/30/79	i	San Francisco	\$ 806,800	E

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- (1) If a single date is listed, it will be the date of the audit report.
 (2) County and State total of disallowed Federal funds identified in the final audit report; County/State share and grand total may change as a result of appeal(s).
 B Food Stamp case records and audit-related materials.
 E Food Stamp fiscal records.
 i SDSS has requested State Food Stamp Appeals Board Review.
 r County implementing corrective action.
 * New since ACL 90-18.

CA-IV-E for FFY 85 & 86

COUNTIES WITH CASES IN THE FEDERAL FOSTER CARE PROGRAM
TITLE IV-E REVIEW FOR FFY 85 AND FFY 86

Alameda
Butte
Contra Costa
El Dorado
Fresno
Humboldt
Imperial
Kern
Kings
Los Angeles
Madera
Marin
Mendocino
Monterey
Orange
Placer
Riverside
Sacramento
San Bernardino
San Diego
San Francisco
San Joaquin
San Luis Obispo
San Mateo
Santa Barbara
Santa Clara
Siskiyou
Solano
Sonoma
Stanislaus
Sutter
Tehama
Tulare
Ventura
Yolo
Yuba

CA-88-IR/CA-89-IR

COUNTIES WITH CASES IN THE FSA-OCSE REVIEW OF
INTEREST/INVESTMENT INCOME EARNED ON
CHILD SUPPORT COLLECTIONS/10/01/81 THROUGH 03/31/89

<u>County</u>	<u>Federal Funds Questioned*</u>
Alameda	\$ 706,269
Sacramento	216,283
San Francisco	685,677
Santa Clara	1,403,525
Orange	322,418
San Diego	1,674,826
Los Angeles	1,954,184
Contra Costa	219,552
Riverside	1,383,386
San Bernardino	1,139,511
Fresno	516,648
Ventura	665,028
TOTAL (07-01-89)	\$10,887,307*

- * These amounts are approximate. At the release date of this letter, portions of certain of the individual County disallowances listed above were still being contested.

CLOSED FEDERAL AUDITS

Programs Administered by
Department of Health and Human Services

Status as of: 07/01/90Page 1 of 5

ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
PUBLIC ASSISTANCE RECORDS:							
10262	Public Assistance Adm. Costs (Resolution of SCO Audit)	07/01/75- 12/03/78	DHHS	Los Angeles San Diego Santa Clara Fresno San Bernardino	\$2,278,142 (12-01-87)***	B	12/01/90
20272*	WIN	10/01/78- 03/31/81	DHHS- OIG	Alameda Contra Costa Los Angeles Sacramento San Bernardino San Francisco	Negotiated Final Settlement Amount: \$272,608 (12/31/88)***	A	12/31/91
50260- 09*	Refugee Resettlement Program	04/01/81- 09/30/82	DHHS- OIG	San Francisco Los Angeles San Diego Sacramento Orange Alameda Santa Clara	Reduced by DHHS-GAB to \$22,941,862 (3/31/88)***	B	03/31/91
62612- 09*	Refugee Resettlement Program	10/01/82- 12/31/84	DHHS- OIG	Los Angeles	\$ 3,105,483 (12/31/89)***	B	12/31/92
62614- 09*	Refugee Resettlement	10/01/82- 12/31/84	DHHS- OIG	Orange	\$ 717,938 (12/31/89)***	B	12/31/92

(1) If a single date is listed, it will be the date of the audit report.

A Case records, payment records, and audit-related materials.

B Case records, assistance claims, payment records, and audit-related materials.

* New since ACL 90-18.

** These records may be flagged for destruction on the date shown.

*** Date Federal adjustment completed.

CLOSED FEDERAL AUDITS

Programs Administered by
Department of Health and Human Services

Status as of: 07/01/90
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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
62641*	Foster Care Payments to Profit-Making Child Care Institutions	07/01/89- 06/30/86	DHHS- OIG	Alameda Los Angeles	Negotiated Final Settlement Amount: \$945,805 (03/15/90)***	B	03/15/93
CA-IV-E (Rite of Passage)*	Federal Foster Care Program Title IV-E Payments for Children Placed in "Rite of Passage"	01/01/84- 06/30/86	DHHS- ACYF	Alameda Contra Costa Humboldt Marin Sacramento San Bernardino San Diego Santa Clara	\$ 451,325 (03/15/90)***	B	03/15/93
10252	Data Processing Audit	10/01/75- 09/30/80	DHHS- OIG	Los Angeles	\$4,263,577 (12/31/88)***	D	12/31/91
CA-82-DP*	Costs Claimed for Automated Data Processing Service Under Title IV-D of the Social Security Act	03/01/79- 06/30/82	DHHS- OCSE	Los Angeles	Negotiated final settlement amount \$540,931 (03/31/90)***	C	03/31/93

- (1) If a single date is listed, it will be the date of the audit report.
 B Case records, assistance claims, payment records, and audit-related materials.
 C Administrative expense claims and other audit-related materials (e.g., ADP documentation)
 D Child Support Claims, fiscal records and audit-related materials.
 * New since ACL 90-18.
 ** These records may be flagged for destruction on the date shown.
 *** Date Federal adjustment completed.

CLOSED FEDERAL AUDITS

Programs Administered by
United States Department of Agriculture

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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
FOOD STAMP RECORDS:							
10273- 89*	Food Stamp Certifica- tion Costs	10/1/71 06/30/72	USDA/OIG	34 Counties (6)	\$4,290,534	C	06/30/93
2744- 104	Food Stamp Investigation	10/19/77	USDA/OIG	Madera	\$ 37,607	E	06/01/91
2714- 260-SF	Food Stamp Audit Cash and Coupons	11/01/72- 03/31/74	USDA/OIG	Los Angeles	\$ 93,451	E	06/01/91
2714- 53-SF	Food Stamp Audit Issuance Losses	07/01/70- 04/30/71	USDA/OIG	San Francisco	\$ 2,676	E	06/01/91
2744- 61-SF	Food Stamp Investigation	01/23/76	USDA/OIG	San Francisco	\$ 5,344	F	06/01/91
2747- 8-SF	Food Stamp Investigation	08/30/76	USDA/OIG	San Francisco	\$ 1,265	E	06/01/91
2749- 19-SF	Food Stamp Investigation	12/24/74	USDA/OIG	San Francisco	\$ 1,923	E	06/01/91
2714- 59-SF	Food Stamp Unreconciled Records	08/17/81	USDA/OIG	Santa Clara	\$ 52,768	E	06/01/91

- (1) If a single date is listed, it will be the date of the audit report.
 (6) See Attachment IIIC.
 C Administrative expense claims and other audit-related materials.
 E Retain Food Stamp Reports, FNS-250s.
 F Retain Food Stamp Fiscal Records.
 * New since ACL 90-18.
 ** These records may be flagged for destruction on the date shown.

CLOSED FEDERAL AUDITS

Programs Administered by
United States Department of Agriculture

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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount	Records Required to Be Retained	Record Destruction Date**
FOOD STAMP RECORDS (Cont'd):							
2744- 98-SF	Food Stamp Investigation	7/22/76	USDA/OIG	Santa Clara	\$ 1,000	F	6/01/91
2744- 103-SF	Food Stamp Investigation	6/23/77	USDA/OIG	Santa Clara	\$ 1,394	E	6/01/91
2799- 13	Reconcil- iation of Issuance Shortages	7/1/71 - 8/31/78	USDA/OIG	San Francisco	\$ 74,030	E	6/01/91
50267	Food Stamp Program Costs Included in Cost Allo- cation Plan Disallowed by HHS	4/1/69 - 6/30/74	USDA/OIG	San Bernardino	\$ 414,455	C	1/01/
50268	"	3/1/69 - 6/30/74	USDA/OIG	San Diego	\$ 566,178	C	1/01/91
50271	"	7/1/68 - 6/30/74	USDA/OIG	San Joaquin	\$ 237,322	C	1/01/91
20144	"	7/1/67 - 12/31/70	USDA/OIG	38 Counties(3)	\$3,279,707	C	1/01/91
50250	"	1/1/71 - 3/31/74	USDA/OIG	San Mateo	\$ 52,400	C	1/01/91

(1) If a single date is listed, it will be the date of the audit report.

(3) See Attachment IIIA.

C Administrative claims and audit-related materials.

E Retain Food Stamp Reports, FNS-250s.

F Retain Food Stamp Fiscal Records.

** These records may be flagged for destruction on the date shown.

CLOSED FEDERAL AUDITS

Programs Administered by
United States Department of Agriculture

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ID Number	Description	Audit/ Review Period(1)	Audit Agency	State/County Agencies Affected	Exception Amount (2)	Records Required to Be Retained	Record Destruction Date**
FOOD STAMP RECORDS (Cont'd):							
50266	"	01/01/67 - 06/30/74	USDA/OIG	Los Angeles	\$1,773,081	C	01/01/91
50262	"	07/01/67 - 06/30/74	USDA/OIG	Kern	\$ 179,484	C	01/01/91
50263	"	07/01/67 - 06/30/74	USDA/OIG	Tulare	\$ 137,556	C	01/01/91
50264	"	01/01/71 - 09/30/71	USDA/OIG	31 Counties (4)	\$1,428,838	C	01/01/91
60274 (50274)	"	01/01/67 - 06/30/74	USDA/OIG	San Francisco	\$ 216,900	C	01/01/91
27541 6-SF*	USDA-OIG Reviews of California's ADP Cost Reporting and SAWS Standards	10/01/87 - 09/30/88	USDA/OIG	Butte Contra Costa Merced Napa	\$ 3,790 (07/16/90)***	G	07/15/93
27600-* 1-SF	USDA-OIG Review of Administra- tive Expenses for California's FSP	07/01/87 - 06/30/88	USDA/OIG	San Francisco	\$ 1,796 (07/06/90)***	B	06/30/93

(1) If a single date is listed, it will be the date of the audit report.

(2) County and State total of disallowed Federal funds identified in the final audit report; County/State share and grand total may change as a result of appeal(s).

(4) See Attachment IIIB.

C Administrative claims and audit-related materials.

J Administrative expense claims and other audit-related materials (e.g., ADP documentation)

* New since ACL 90-18.

** These records may be flagged for destruction on the date shown.

*** Date federal adjustment completed.

AUDIT REPORT #20144 (07/01/67 - 12/31/70)
 Original exception amounts shown. In most cases,
 final amounts will be substantially smaller.

<u>County</u>	<u>Federal Funds Questioned</u>
Alameda	\$ 272,721
Amador	776
Butte	33,294
Calaveras	1,059
Contra Costa	157,837
El Dorado	16,189
Fresno	139,105
Glenn	1,368
Humboldt	925
Kern	164,468
Kings	22,131
Lake	7,946
Los Angeles	995,435
Madera	28,212
Marin	17,941
Merced	23,693
Monterey	42,278
Napa	8,192
Orange	89,040
Plumas	2,784
Riverside	13,929
Sacramento	180,955
San Benito	3,182
San Bernardino	138,978
San Francisco	105,824
San Joaquin	106,506
San Luis Obispo	13,630
San Mateo	38,867
Santa Barbara	38,450
Santa Clara	291,439
Santa Cruz	49,413
Sonoma	43,889
Stanislaus	86,769
Tehama	5,529
Tulare	48,941
Tuolumne	8,644
Ventura	66,209
Yolo	13,159
TOTAL	\$3,279,707

AUDIT REPORT #50264 (01/01/71 - 09/30/71)
Original exception amounts shown. In most cases,
final amounts will be substantially smaller.

<u>County</u>	<u>Federal Funds Questioned</u>
Alameda	\$ 244,351
Amador	951
Butte	14,950
Calaveras	1,814
Contra Costa	75,271
El Dorado	3,406
Fresno	138,238
Glenn	1,622
Humboldt	776
Kings	31,437
Lake	8,216
Madera	17,264
Marin	29,855
Merced	45,688
Monterey	37,248
Napa	6,538
Orange	123,182
Placer	777
Plumas	2,515
Sacramento	174,891
San Benito	4,975
San Luis Obispo	14,202
Santa Barbara	35,001
Santa Clara	245,885
Santa Cruz	26,774
Siskiyou	824
Sonoma	71
Stanislaus	58,320
Tehama	2,269
Tuolumne	4,410
Ventura	<u>77,117</u>
TOTAL	\$1,428,838

AUDIT REPORT #10273-89 (10/01/71 - 06/30/72)

FSP Certification Costs

<u>County</u>	<u>Federal Funds Questioned</u>
Alameda	\$ 224,577
Calaveras	265
Contra Costa	105,124
Del Norte	3,853
Fresno	81,951
Humboldt	23,999
Imperial	14,328
Lassen	2,163
Los Angeles	2,762,983
Madera	8,308
Marin	29,446
Modoc	394
Mono	139
Monterey	36,784
Nevada	6,574
Orange	100,158
Placer	25,544
Riverside	91,787
Sacramento	186,752
San Benito	4,660
San Francisco	175,369
San Luis Obispo	30,511
San Mateo	37,359
Santa Barbara	61,277
Santa Clara	160,168
Shasta	14,988
Siskiyou	6,410
Solano	22,449
Sonoma	24,361
Stanislaus	21,806
Tehama	2,228
Trinity	1,258
Yolo	15,123
Yuba	<u>7,438</u>
TOTAL	\$4,290,534

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Unresolved Audits

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The Counties on the following lists have unresolved SCO audits. All records pertaining to these audit periods should be retained by the Counties until final resolution has been made pertinent to all protested/appealed audit exceptions. The audits are listed below in alphabetic order by County. For those Counties having more than one unresolved audit, there will be an entry for each audit.

Audits Completed*

<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Contra Costa**	07/85 - 06/88	05/18/90	\$3,040,332

*The final audit report has been issued; but at the time this list was prepared, the protest period was still in process.

**New since ACL 90-18.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Protested Audits

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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Alameda	07/84 - 06/87	02/24/89	\$ 2,532,964
Fresno	07/82 - 06/85	07/31/87	5,617,720
Fresno	07/85 - 06/88	05/26/89	2,430,502
Kern	07/82 - 06/85	01/30/87	2,527,181
Kern	07/85 - 06/87	10/14/88	897,363
Los Angeles Administrative	07/82 - 06/84	11/21/86	48,582,432
Los Angeles Administrative	07/84 - 06/86	06/24/88	23,057,661
Los Angeles Administrative	07/86 - 06/88	09/22/89	9,783,712
Los Angeles DCS	07/85 - 06/88	06/30/89	29,675,134
Merced**	07/85 - 06/88	12/08/89	238,927
Orange	07/83 - 06/85	07/24/87	8,047,314
Orange	07/85 - 06/88	09/15/89	3,713,142
Placer**	07/86 - 06/88	04/13/90	217,029
Riverside	07/85 - 06/87	12/30/88	1,468,773
Sacramento	07/83 - 06/87	02/24/89	680,036

**New since ACL 90-18.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Protested Audits (Continued)

Status as of; 07/01/90
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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
San Diego	07/85 - 06/87	12/30/88	948,278
San Francisco	01/77 - 06/79	01/30/81	9,745,728
San Francisco	07/79 - 06/81	02/25/83	5,656,263
San Francisco	07/81 - 06/84	08/22/86	19,134,593
San Francisco	07/84 - 06/87	09/02/88	15,158,850
Santa Clara	07/83 - 06/86	04/29/88	326,205
Santa Clara	07/86 - 06/88	09/08/89	2,932,809
Shasta	07/80 - 06/85	06/12/87	2,243,519
Shasta**	07/85 - 06/88	12/15/89	462,640
Ventura	07/81 - 06/85	06/12/87	4,490,115
Yuba	07/84 - 06/87	02/10/89	308,914

**New since ACL 90-18.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Appealed Audits

Status as of: 07/01/90Page 4 of 12

<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Alameda	01/77 - 06/78	12/07/79	\$ 3,015,877
Alameda	07/78 - 06/81	08/26/83	6,344,452
Alameda	07/81 - 06/84	01/31/86	2,987,847
Contra Costa	07/77 - 06/79	11/07/80	1,929,100
Contra Costa	07/79 - 06/80	01/22/82	665,098
Contra Costa	07/80 - 06/83	10/09/84	2,324,721
Humboldt	04/75 - 09/78	12/28/79	102,593
Imperial	07/80 - 06/84	10/04/85	225,046
Los Angeles Administative	07/76 - 06/77	02/08/80	4,436,697
Los Angeles Administrative	07/77 - 06/80	06/25/82	21,817,942
Los Angeles Administrative	07/80 - 06/82	12/07/84	19,773,982
Los Angeles Adoptions	07/79 - 06/82	08/26/83	719,612
Los Angeles Adoptions	07/82 - 09/84	12/26/86	600,140
Los Angeles BHI	07/69 - 06/76	06/07/78	88,533
Los Angeles BHI	07/69 - 06/75	06/07/78	293,349
Marin	07/82 - 06/85	06/12/87	259,228
Modoc	07/80 - 06/84	04/04/86	66,474
Orange	07/79 - 06/81	02/18/83	1,555,045
Riverside**	07/82 - 06/85	05/15/87	1,972,453

**New since ACL 90-18.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Appealed Audits (Continued)

Status as of: 07/01/90
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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
Sacramento	07/79 - 06/81	06/10/83	437,037
Sacramento	07/81 - 06/83	03/08/85	1,055,916
San Mateo**	07/83 - 06/86	11/27/87	1,021,433
Santa Clara	04/79 - 06/81	07/23/82	2,634,213
Santa Clara	07/81 - 06/83	12/20/85	947,129
Shasta	10/77 - 06/80	11/20/81	318,863
Stanislaus	07/83 - 06/87	09/09/88	823,071
Tehama	07/81 - 06/86	06/05/87	13,957
Tulare	07/81 - 06/85	03/03/87	508,513
Tulare	07/85 - 06/87	12/09/88	35,335
Tuolumne	01/76 - 06/78	05/09/80	57,507
Ventura	04/79 - 06/81	10/11/82	2,112,795
Ventura**	07/85 - 06/88	06/30/89	537,448
Yolo	07/84 - 06/87	05/27/88	138,064

**New since ACL 90-18.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Audits in Abeyance (No Appealed Issues)+

Status as of: 07/01/90
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<u>County</u>	<u>Audit Period</u>	<u>Date of Audit Report</u>	<u>Amount of Report</u>
San Diego	07/78 - 06/80	09/18/81	\$ 1,032,224

+ Decision letters have been issued on these audits and none of the decisions have been appealed. The only outstanding issues are those which are being held in abeyance.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

In Application

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The audits are finalized; actions are now being taken to adjust claims so that there will be a proper State, County, and Federal share of costs claimed and to collect or pay any amounts due as a result of the audit.

<u>County</u>	<u>Audit Period</u>
Alpine	07/84 - 06/88
Amador	07/82 - 06/84
Amador**	07/85 - 06/88
Butte**	07/82 - 06/86
Calaveras	07/80 - 06/85
Colusa	07/83 - 06/86
Contra Costa**	07/83 - 06/85
Del Norte	07/81 - 06/86
El Dorado**	07/82 - 06/86
Fresno**	07/80 - 06/82
Glenn**	07/81 - 06/86
Humboldt	07/81 - 06/85
Humboldt**	07/85 - 06/88
Inyo	07/82 - 06/86
Kings	07/82 - 06/86
Lassen	07/82 - 06/86
Madera**	07/85 - 06/88
Mendocino**	07/79 - 06/82
Mendocino	07/82 - 06/85
Mendocino**	07/85 - 06/88
Merced	07/81 - 06/85

**New since ACL 90-18.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

In Application (Continued)

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The audits are finalized; actions are now being taken to adjust claims so that there will be a proper State, County, and Federal share of costs claimed and to collect or pay any amounts due as a result of the audit.

<u>County</u>	<u>Audit Period</u>
Mono	07/81 - 06/85
Monterey	07/83 - 06/86
Napa**	07/85 - 06/88
Orange**	07/81 - 06/83
Placer**	07/79 - 06/82
Placer	07/82 - 06/86
Plumas	07/81 - 06/85
Riverside	07/80 - 06/82
San Bernardino**	07/83 - 06/85
San Benito**	07/78 - 06/80
San Benito**	07/84 - 06/88
San Diego**	07/82 - 06/85
San Joaquin	07/81 - 06/83
San Mateo	07/76 - 06/78
Santa Barbara	07/83 - 06/87
Santa Cruz	07/83 - 06/86
Sierra	07/81 - 06/86
Solano	07/82 - 06/86
Sonoma	07/82 - 06/85
Sonoma**	07/85 - 06/87

**New since ACL 90-18.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

In Application (Continued)

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The audits are finalized; actions are now being taken to adjust claims so that there will be a proper State, County, and Federal share of costs claimed and to collect or pay any amounts due as a result of the audit.

<u>County</u>	<u>Audit Period</u>
Sutter	07/82 - 06/86
Sutter**	07/85 - 06/88
Tuolumne	07/82 - 06/86
Yolo	07/79 - 06/84
Yuba**	07/80 - 06/84

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Applied

Status as of: 07/01/90
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<u>County</u>	<u>Audit Period</u>	<u>Record Destruction Date***</u>
Colusa	07/78 - 06/83	09/25/90
Contra Costa	07/76 - 06/77	04/24/90
El Dorado	07/79 - 06/82	05/13/90
Glenn	07/75 - 03/78	04/27/90
Glenn	07/78 - 06/81	04/27/90
Humboldt	07/78 - 06/81	05/20/90
Kern	07/79 - 06/82	05/06/90
Kings	07/79 - 06/82	05/22/90
Lake	07/81 - 06/85	08/27/91
Lassen	01/77 - 06/82	04/30/90
Los Angeles Adoptions	07/76 - 06/79	07/01/90
Madera	01/78 - 06/80	04/27/90
Madera	07/80 - 06/85	08/27/91
Marin	10/78 - 06/82	05/13/90
Mariposa	07/80 - 06/84	08/30/92
Mendocino	04/77 - 06/79	02/15/91
Merced	04/78 - 06/81	07/01/90

**New since ACL 90-18.

***These records may be flagged for destruction on the date shown.

STATE CONTROLLER'S OFFICE (SCO) AUDITS

Applied (Continued)

Status as of: 07/01/90
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<u>County</u>	<u>Audit Period</u>	<u>Record Destruction Date***</u>
Monterey	04/78 - 06/80	04/29/90
Monterey	07/80 - 06/83	07/07/90
Napa	01/78 - 06/82	05/20/90
Napa	07/82 - 06/85	08/27/91
Nevada	10/76 - 06/80	05/20/90
Nevada	07/80 - 06/84	02/15/91
Plumas	01/77 - 06/81	04/27/90
Riverside	07/77 - 06/79	05/22/90
Riverside	07/79 - 06/80	05/13/90
San Benito	07/80 - 06/84	02/15/91
San Bernardino	07/79 - 06/80	05/22/90
San Bernardino	07/80 - 06/83	07/01/90
San Diego	07/80 - 06/82	08/28/91
San Joaquin	07/78 - 06/81	05/11/90
San Luis Obispo	07/80 - 06/84	07/01/90
San Mateo	07/80 - 06/83	08/27/91
Santa Barbara	07/80 - 06/83	04/27/90
Santa Cruz	07/80 - 06/83	11/13/92
Siskiyou	07/82 - 06/85	08/30/92
Solano	10/78 - 06/82	07/27/91
Sonoma	07/79 - 06/82	07/03/90

**New since ACL 90-18.

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STATE CONTROLLER'S OFFICE (SCO) AUDITS

Applied (Continued)

Status as of: 07/01/90
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<u>County</u>	<u>Audit Period</u>	<u>Record Destruction Date***</u>
San Diego	07/75 - 06/77	04/08/91 (Abeyance Applied)
San Joaquin**	07/83 - 06/87	09/13/92
Santa Cruz**	07/80 - 06/83	11/13/92
Solano	10/78 - 06/82	07/27/91
Stanislaus	04/78 - 06/80	05/21/89
Stanislaus	07/80 - 06/83	05/07/89
Sutter	10/75 - 09/78	05/20/90
Sutter	10/78 - 06/82	08/28/91
Tehama	07/77 - 06/81	05/20/90
Trinity	04/76 - 06/80	04/29/90
Trinity	07/80 - 06/85	05/20/90
Tulare	10/78 - 06/81	05/22/90
Tuolumne	07/78 - 06/82	05/22/90
Yolo	04/77 - 06/79	07/01/90
Yuba	07/80 - 06/84	01/30/91

**New since ACL 90-18.

***These records may be flagged for destruction on the date shown.

COURT CASES

A. All case records associated with the following court cases may now be destroyed except for those which:

- (1) were used in the determination of eligibility (including denials) for or the amount of retroactive benefits. The prior case records used must be retained in accordance with the legal requirements for public assistance records specified in this letter; or
- (2) require extended retention pursuant to other provisions of this letter.

<u>CASE</u>	<u>ACL</u>	<u>ACIN</u>	<u>RECORDS COVERED</u>	<u>PERIOD COVERED</u>
<u>Vaessen v. Woods</u>	80-67	I-150-82	AFDC, RCA & ECA PROGRAMS	1/1/79 - 8/31/82
<u>Shaw v. McMahon</u>	85-25 84-109	I-106-84	AFDC	10/1/84 - 4/30/85
<u>Rutan v. McMahon</u>	88-76		AFDC	6/1/83 - 8/26/86

B. There are several pending court cases which require extended retention including the following:

<u>Welfare Recipients</u>	84-15		AFDC	2/04/82 - to Date
<u>League v. Woods</u>	82-15 81-58			
<u>Miller v. Woods</u> <u>and Community</u> <u>Services for the</u> <u>Disabled v. Woods</u> (and payment to spouses - <u>WRO v.</u> <u>McMahon</u>)	84-58 90-48	I-37-84	IHSS	11/12/78 - to Date
<u>Grimsey v. McMahon</u>	86-71 87-17 87-31	I-58-86	AFDC	1/18/85 - 6/23/86
<u>Christine Jones,</u> <u>et. al. v. Clayton</u> <u>K. Yeutter</u>	89-21		Food Stamps	2/17/89 to Date
<u>Marshall v. McMahon</u>	90-48		IHSS	3/31/86 to Date

COURT CASES

<u>CASE</u>	<u>FSD</u>	<u>ACL</u>	<u>ACIN</u>	<u>RECORDS COVERED</u>	<u>PERIOD COVERED</u>
<u>Monica Hamilton,</u> <u>et. al. v.</u> <u>Richard Lyng</u>		88-91 88-55		Food Stamps	2/01/88 to Date
<u>Abbott v.</u> <u>McMahon</u>	FSDIN I-12-89		I-76-89	AFDC, Child Support	10/01/84 to 12/31/88
<u>Barnes et. al. v.</u> <u>McMahon</u>				Child Support	4/17/89 to Present
<u>Rodriguez v.</u> <u>McMahon</u>				GAIN	6/30/86 to Present
<u>Windley v.</u> <u>McMahon</u>				GAIN	6/30/86 to Present
<u>Crary v. McMahon</u>				GAIN	6/30/86 to Present
<u>Sanchez v.</u> <u>McMahon</u>				GAIN	6/30/86 to Present